

## INSTRUCTIONS FOR COMPLETING PAYROLL TAX DEPOSIT (DE88ALL) COUPON

The DE 88ALL coupon can be completed one of two ways, either by using your computer screen and completing the form as a fill-in, or by first printing a copy of the blank form and completing it. Please read the instructions below **before** you begin.

**Completing coupon as a fill-in using your computer screen:**

1. Point your mouse under “Employer Name” on the coupon and click.
2. Type in UPPER CASE.
3. After typing Employer Name, tab to the next section.
4. Continue completing by typing each number in a separate fill-in box.
5. Don’t use any dollar signs and commas (examples: 472.03; 2189.50).

**Completing coupon using a typewriter or printer:**

1. Use 10 point (ten characters per inch) when typing; use Courier font size 12 when using computer equipment.
2. Use black ink.
3. Type in UPPER CASE, with each number in a separate fill-in box.
4. Avoid using italics, script, or variable print typewriters.
5. Don't use any dollar signs and commas (examples: 472.03; 2189.50).

### Completing coupon using a pen:

1. Use black ink.
2. Print in CAPITAL LETTERS, with each number in a separate fill-in box.
3. Don't use any dollar signs and commas (examples: 472.03; 2189.50).

### General Instructions:

Make sure that your employer account number and business name are entered on the coupon and that the payment amounts are entered in the correct fill-in boxes (for example, UI in the UI box, SDI in the SDI box, etc.). **Do not** enter negative or credit amounts on the coupon. If any of the deposit amounts are zero, leave the boxes blank.

- See page 2 for completing Items 1, 2, 3, and 4 on the coupon.
- See page 3 for Deposit Schedule and Payment Due Date information.
- Tax payment and deposit requirement information for Next Banking Day, Semi-Weekly, Monthly, and Quarterly filers can be found at **[www.edd.ca.gov/taxrep/taxpay.htm](http://www.edd.ca.gov/taxrep/taxpay.htm)** on the Internet.
- For more detailed instructions, please refer to the DE 88 ALL-I (Instructions) found at **[www.edd.ca.gov/taxrep/taxform.htm](http://www.edd.ca.gov/taxrep/taxform.htm)** on the Internet. If you have questions or need assistance, call us toll-free at 1-888-745-3886.

After completing the DE 88ALL coupon, cut along dashed lines and mail with payment to EDD at PO Box 826276, Sacramento CA 94230-6276. Please write your employer account number on your check or money order.

**EDD**

Employment  
Development  
Department

State of California

STATE OF CALIFORNIA  
EMPLOYMENT DEVELOPMENT  
DEPARTMENT  
P O BOX 826276  
SACRAMENTO, CA 94230-6276

Employer Name

Employer DBA

Indicate your Account Number here; Please enter on your check

1. PAY DATE:  
MUST BE COMPLETED

(Last PAY DATE covered by deposit)

2. DEPOSIT SCHEDULE:  
(MARK ONE BOX ONLY)

NEXT BANKING DAY

SEMI-WEEKLY

MONTHLY

QUARTERLY

3. QUARTER COVERED

4. DEPOSIT AMOUNTS:

Rate	Tax
A)	UI
B)	ETT
C)	SDI
D)	California PIT
E)	Penalty
F)	Interest
G)	TOTAL PAID

\$

01880698

PREPARER'S SIGNATURE

TELEPHONE NO.

X

( )

DEPARTMENT USE ONLY

PAY THIS AMOUNT  
TOTAL LINES A THROUGH F.  
DO NOT FOLD OR STAPLE.  
Make check payable to EDD.

CUT ALONG DASHED LINES

CUT ALONG DASHED LINES

DE 88ALL Rev. 16 (1-04) (INTERNET)

### **INSTRUCTIONS FOR COMPLETING PAYROLL TAX DEPOSIT (DE 88ALL) COUPON**

The following instructions are for completing Items 1, 2, 3, and 4 on the DE 88ALL coupon. The PAY DATE, DEPOSIT SCHEDULE, and QUARTER COVERED **must** be completed in order to process your payment correctly. **FAILURE TO COMPLETE THESE ITEMS MAY RESULT IN YOUR PAYMENT BEING POSTED TO THE WRONG QUARTER/YEAR AND INTEREST AND PENALTY MAY BE CHARGED.**

ITEM	INSTRUCTIONS		
1. PAY DATE	If your deposit schedule is:		
	NEXT BANKING DAY OR SEMI-WEEKLY	MONTHLY	QUARTERLY
	Enter the date employees were paid wages <b>and more than</b> \$500 in California PIT withholdings was accumulated.	Enter the last day of the month employees were paid wages <b>and more than</b> \$500 in California <b>PIT</b> withholdings was accumulated.	Enter the last day of the <b>quarter</b> . (See page 3)
2. DEPOSIT SCHEDULE	Check the appropriate box. If you do not meet one of the federal deposit schedules (see page 3), you are required to make California payroll tax deposits quarterly.		
3. QUARTER COVERED	Enter the year (YY) and quarter (Q) in which the wages were paid to employees: <ul style="list-style-type: none"> <li>If your payroll was in January, February, or March 2004, use 041;</li> <li>If your payroll was in April, May or June 2004, use 042;</li> <li>If your payroll was in July, August, or September 2004, use 043; or</li> <li>If your payroll was in October, November, or December 2004, use 044.</li> </ul>		
4. DEPOSIT AMOUNTS:	If any of the following amounts are zero, do not enter an amount. Leave the box blank. Do not enter negative or credit amounts.		
A) UI	Enter the amount of UI payment deposits due (UI taxable wages times your UI tax rate).		
B) ETT	Enter the amount of ETT due (UI taxable wages times your ETT tax rate).		
C) SDI	Enter the amount of SDI due from your employee's wages (SDI taxable wages times the SDI tax rate). The SDI rate includes a percentage for Paid Family Leave.		
D) CALIFORNIA PIT	Enter the amount of California PIT withheld from your employee's wages.		
E) PENALTY	Enter the amount of penalty due for late payment of payroll taxes due.		
F) INTEREST	Enter the amount interest due for late payment of payroll taxes due.		
G) TOTAL DUE	Enter the total of Item 4 (A) through F).		

## DEPOSIT SCHEDULE AND PAYMENT DUE DATE INFORMATION

Payroll tax payments should be remitted with a properly completed DE 88ALL coupon. **IF THE DE 88ALL COUPON IS IMPROPERLY COMPLETED, YOUR PAYMENT MAY BE POSTED TO THE INCORRECT QUARTER AND/OR YEAR AND INTEREST AND PENALTY MAY BE CHARGED.**

California PIT and SDI deposit due dates are generally the same as Federal deposit due dates:

If a Federal Payroll Tax Deposit is Required	<b>AND</b> You Have Accumulated California PIT Withholdings Of	PIT and SDI Deposit Required?	IF Pay Day Is	Last Timely Postmark Date*
Next Banking Day**	\$500 or less	NO	Not applicable	Not applicable
	More than \$500	YES	Not applicable	Next Banking Day
Semi-Weekly**	\$500 or less	NO	Not applicable	Not applicable
	More than \$500	YES	Wed., Thur., Fri. Sat., Sun., Mon., Tues.	Following Wednesday Following Friday
Monthly**	\$500 or less	NO	Not applicable	Not applicable
	More than \$500	YES	Not applicable	15th of the following month
Quarterly***	Less than \$350	YES	Not applicable	April 30, 2004 August 2, 2004 November 1, 2004 January 31, 2005
	\$350 or more	YES	Not applicable	15th of the following month

\* If the last timely postmark date falls on a Saturday, Sunday, or legal holiday, the due date is extended to the next business day.

\*\* If you DO NOT prepay your UI and ETT contributions along with your Next Banking Day, Semi-Weekly, or Monthly deposits of PIT and SDI, you are required to make a UI and ETT deposit at the end of the quarter.

\*\*\* This is not a Federal deposit requirement. If you do not meet one of the Federal Deposit Schedules, you are required to make California payroll tax deposits quarterly. Information about Federal Deposit Schedules is located in the Internal Revenue Service's *Employer's Tax Guide* (Publication 15, Circular E). This guide can be found at [www.irs.gov](http://www.irs.gov) on the Internet.

**REMEMBER:** Once you make a Next Banking Day Deposit, you automatically become a Semi-Weekly depositor for the remainder of that calendar year and all of the following year.

Quarter ending filing due dates and delinquency dates for 2004 payroll tax deposits:

Quarter Ended	Due Date	Last Timely Postmark Date
March 31, 2004	April 1, 2004	April 30, 2004
June 30, 2004	July 1, 2004	August 2, 2004
September 30, 2004	October 1, 2004	November 1, 2004
December 31, 2004	January 1, 2005	January 31, 2005

**PAYROLL TAX PAYMENTS ARE DUE AND MUST BE REPORTED IN THE QUARTER THEY WERE PAID, NOT IN THE QUARTER THEY WERE EARNED.**